UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF OHIO EASTERN DIVISION

In re: **KARI LUTHI** : Case No. **12-53971**

: Judge John E. Hoffman Jr.

Debtor(s)

Chapter 13

OBJECTION TO PROOF OF CLAIM #9 OF OHIO DEPARTMENT OF TAXATION AS FILED SEPTEMBER 17, 2012

Now comes the Debtor(s) herein, by and through counsel, and objects to Claim #9 filed by the Ohio Department of Taxation, with a Notice Address of Ohio Department of Taxation, Bankruptcy Division, P.O. Box 530, Columbus, OH 43216, on or about September 17, 2012, to the extent that said Proof of Claim classified Debtor's 2008 Income Tax Assessment (Line Item #3) and the interest thereupon as priority debt. Debtor asserts that such tax is properly classified as Non-Priority debt as it appears to meet none of the requirements for treatment as such pursuant to 11 USC \$507(a)(8) and/or 11 USC \$523(a). Debtor submits that the inclusion of such tax debt as priority has contributed to a post-confirmation length issue as noted by the Trustee's office to the undersigned counsel.

Consequently, Debtor submits that \$1,871.59 of the priority liability set forth in said proof of claim for tax year 2008 be disallowed as such and that tax debt be adjusted to provide for \$0.00 in Priority Tax Claims and \$1,871.59 in Unsecured General Claims with respect to the 2008 tax year. Debtor, therefore, requests an Order of this Court fixing said claim accordingly and directing the Chapter 13 Trustee to update its records for purposes of payment of said claim.

Respectfully Submitted,

Dated: February 5, 2013 /s/ Gregory S. Pope

Gregory S. Pope (0065081) Pope Law Offices, LLC

98 County Line Road West, Suite A Westerville, Ohio 43082 (614) 891-9500 Attorney for Debtor

NOTICE OF OBJECTION TO CLAIM

Debtor(s) Kari Luthi has/have filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

If you do not want the court to reduce, modify or eliminate your claim, then on or before **thirty** (30) days from the date set forth in the certificate of service for the objection to claim, you must file with the court a response explaining your position by mailing your response by regular U.S. Mail to (address of bankruptcy court clerk's office) OR your attorney must file a response using the court's ECF System.

The court must **receive** your response on or before the date above.

You must also send a copy of your response either by 1) the court's ECF System or by 2) regular U.S. Mail to:

Jeffrey P. Norman, Chapter 13 Trustee One Columbus 10 West Broad Street, Suite 900 Columbus, Ohio 43215

Office of the United States Trustee 170 North High Street Columbus, OH 43215

Gregory S. Pope
Pope Law Offices, LLC
98 County Line Road West, Suite A
Westerville, Ohio 43082

Kari Luthi 2971 Steamtown Road Delaware, Ohio 43015

If you or your attorney does not take these steps, the court may decide that you do not oppose the objection to claim and may enter an order reducing, modifying, or eliminating your claim.

CERTIFICATE OF SERVICE

I certify that on February 5, 2013, the foregoing OBJECTION TO PROOF OF CLAIM #9 OF OHIO DEPARTMENT OF TAXATION AS FILED SEPTEMBER 17, 2012, a Notice of Objection to Claim and this Certificate of Service was served electronically through the Court's ECF system at the email address registered with the Court upon the parties listed below:

Jeffrey P. Norman Asst US Trustee (Col) notices@ch13columbus.com ustpregion09.cb.ecf@usdoj.gov And on February 5, 2013, by hand delivery and/or by placing true and correct copies of the foregoing OBJECTION TO PROOF OF CLAIM #9 OF OHIO DEPARTMENT OF TAXATION AS FILED SEPTEMBER 17, 2012, a Notice of Objection to Claim and this Certificate of Service and this Certificate of Service in a sealed envelope with postage thereon fully prepaid, in the United States Mail addressed as follows:

Ohio Department of Taxation P.O. Box 530 Columbus, OH 43216-0530

Kari Luthi 2971 Steamtown Road Delaware, Ohio 43015

Ohio Attorney General, Revenue Recovery Attn. Bankruptcy/Collections Enforcement 150 East Gay Street, 21st Floor Columbus, OH 43215

/s/ Gregory S. Pope

Gregory S. Pope (0065081)